

Alabama Error Reject Codes



Alabama Individual Income Tax Returns Tax Year 2004



Alabama Department of Revenue
Income Tax Electronic Filing Center
(Rev. 7-04)

2004 ALABAMA ERROR REJECTION CODES

9/14/2004

- Any Additions/Changes/Updates or Deletions made to the Alabama Error Reject Codes are indicated with the symbol "=>" and highlighted with a "yellow background" in bold print. Text highlighted with a "blue background" denotes areas of special attention/interest. Text highlighted with a "red background" denotes Current Draft IRS/AL Form line numbers that are subject to change.

AL Error Codes	Error Description
000	Software Developer has not been approved for the Alabama E-File Program.
005	Primary Taxpayer Last Name (Field 060 - AL Generic Record) must be present. This is a required field and must never be blank.
010	Primary Taxpayer First Name & Spouse First Name (Field 070 - AL Generic Record) must be present. This is a required field and must never be blank. NOTE: Spouse First Name only applicable when a joint filing status is claimed.
015	Primary Taxpayer Address (Field 075 - AL Generic Record) must be present. This is a required field and must never be blank.
020	Primary Taxpayer City (Field 085 - AL Generic Record) must be present. This is a required field and must never be blank.
025	Primary Taxpayer Zip (Field 100 - AL Generic Record) must be present. This is a required field and must never be blank.
030	Primary Taxpayer SSN (Generic Record ID) must be present. This is a required field and must never be blank.
035	If Filing Status (Field 305 - AL Generic Record) is equal to 2 (Married Filing Joint), then Spouse First Name and Initial (Field 070 - AL Generic Record) must be present and Spouse SSN (Field 055 - AL Generic Record) must be present.
040	If Filing Status (Field 305 – AL Generic Record) is equal to 3 (Married Filing Separate), then (Qualifying Person/Spouse's Last Name), (Qualifying Person /Spouse's First Name), (Qualifying Person/Spouse's SSN), (Qualifying Person/Relationship), must be present in Field 305 - AL Generic Record.

AL Error Code	Error Description
041	If Filing Status (Field 305 – AL Generic Record) is equal to 3 (Married Filing Separate), then Spouse SSN must not be present in Generic Field 055.
045	If Filing Status Box (Field 305 - AL Generic Record) is equal to 4 (Head of Family), then (Qualifying Person/Last Name), (Qualifying Person /First Name), (Qualifying Person/ SSN), (Qualifying Person/Relationship), must be present in Field 305 - AL Generic Record.
=> 050	Total Alabama Wages (Field 350 - AL Generic Record), Form 40 Pg. 1, line 6, must equal the total amount of all State Wages (including Wages Earned Out of State) as reported in Box 16 of the NEW ELF 2004 (4) STATE WAGE AND LOCALITY Federal 1040 W-2 (State Wages 1, State Wages 2, State Wages 3 and State Wages 4). IRS Fields #'s 0390, 0460, 0515, and 0560.

NOTE: ALABAMA WILL ACCEPT AN ELECTRONIC RETURN WITH A STATUTORY EMPLOYEE VIA A W-2 OR FEDERAL SCHEDULE C.

SPECIAL INSTRUCTIONS FOR AL ERROR CODE # 50:

NOTE: ALABAMA DOES NOT FOLLOW THE FEDERAL 1040 CRITERIA FOR SALARIES, WAGES, TIPS, ETC. (LINE 7, IRS FIELD # 0375).

THE 2004 AL40 INSTRUCTION BOOKLET FOR LINES 6A THROUGH 6D “WAGES, SALARIES, TIPS, ETC. STATES THE FOLLOWING: “INCOME”.... SHOW THE AMOUNT OF WAGES YOU WERE PAID BEFORE TAXES, INSURANCE, ETC. WERE DEDUCTED. YOU SHOULD USE THE AMOUNT SHOWN IN THE BOX HEADED “STATE WAGES” ON YOUR FORM W-2.” THE AMOUNT SHOWN IN THIS BOX MAY OR MAY NOT BE THE SAME AS THE AMOUNT TAXABLE FOR FEDERAL PURPOSES. ALL OTHER TAXABLE ITEMS LISTED ON YOUR W-2 FORM THAT ARE NOT INCLUDED IN THE “STATE WAGES” BOX SHOULD BE ENTERED ON LINE 8, PART 1, PAGE 2.

THE FOLLOWING INCOME AMOUNTS AS DEFINED BY LINE 7 OF THE FEDERAL 1040 **MUST NOT BE INCLUDED IN ALABAMA GENERIC FIELD 350 (WAGES, SALARIES,TIPS), AL40, PG 1, LINE 6. THE ALABAMA E-FILE PROGRAM WILL GENERATE AN ALABAMA ERROR CODE # 50 AND REJECT THE ELECTRONIC RETURN. **THESE AMOUNTS SHOULD BE REPORTED ON AL40, PG. 2, PART 1, LINE 8 “OTHER INCOME”, ALABAMA UNFORMATTED RECORD, SEQ. # 095. THE DESCRIPTION OF THE ITEM, LINE 8, “STATE NATURE AND SOURCE” SHOULD BE REPORTED IN AL UNFORMATTED RECORD, SEQ. # 090.****

AL Error Code	Error Description
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050	(CONTINUED)
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ITEMS NOT ON FORM W-2 OR FORM 1099R:

- 1. Miscellaneous Income, from Federal Form 1099-MISC**
- 2. Earned Income from Federal Form 2555 (Foreign Earned Income)**
- 3. Excess reimbursement, from Federal Form 2106**
- 4. Excess Adoption Benefits**
- 5. Forfeited Childcare Benefits from Federal Form 2441**
- 6. Excess moving expense reimbursement, from Federal Form 3903**
- 7. Wages earned as a household employee – House Hold W-2**
- 8. Sick pay or disability payments**
- 9. Wages from a Foreign Source**
- 10. Ordinary income from ESPP stock sale**
- 11. Ordinary income from incentive stock options**
- 12. Federal “Guaranteed” Payments to K-1 Partnership**
- 13. Taxable Scholarships**
- 14. Taxable tips from Federal Form 4137**

Form W-2:

- 1. Social Security Tips**
- 2. Bonuses**
- 3. Fees**
- 4. Commissions**
- 5. Allocated Tips OR tips from Federal Form 4137**
- 6. Advanced EIC payments**
- 7. Dependent Care Benefits**

AL Error Code**Error Description****050 (CONTINUED)****Form 1099R:**

- 1. Disability before minimum retirement age**
- 2. Return of contributions**

055 Reserved For Future Use

060 Other Income (Field 365 - AL Generic Record), Form 40, Pg. 1, line 8, must equal the Total Other Income (AL Seq. no. 100 - AL Unformatted Record) reported on Pg. 2, Part I, line 9, Form 40.

065 Total Income (Field 370 - AL Generic Record), Form 40, Pg. 1, line 9, must equal the sum of lines 6, 7, and 8 (Sum Fields 350, 355, and 365 - AL Generic Record).

070 Total Adjustments to Income (Field 375 - AL Generic Record), Form 40, Pg. 1, line 10, must equal the Total Adjustments (AL Seq. no 190 - AL Unformatted Record) reported on Form 40, Pg. 2, Part II, line 8.

075 Adjusted Gross Income (Field 380 - AL Generic Record), Form 40, Pg. 1, line 11, must equal line 9 less line 10 (Field 370 less 375).

080 Itemized Deductions/Standard Deduction (Field 305 - AL Generic Record), Form 40, Pg. 1, line 12. If the deductions on the return are itemized, this field must equal Total Itemized Deductions (AL Seq. no. 190 - AL Unformatted Record) reported on AL Schedule A, line 26.

=> 081

Federal Tax Liability Deduction, Form 40, Page 1, line 13 must equal the amount reported on Federal 1040, line 56 plus line 59. Federal 1040 A, line 38 and Federal 1040 EZ, line 10. If none, enter zero amount. This amount must never be a negative figure. If negative, then enter zero amount.

085 Itemized/Standard Deduction Flag (Field 305 - AL Generic Record): I = Itemized, S= Standard. One or the other must be present.

AL Error Code	Error Description
090	Personal Exemption (Field 400 - AL Generic Record), Form 40, Pg. 1, line 14 is based on the Filing Status reported in (Field 305 - AL Generic Record), Form 40, Pg. 1, lines 1, 2, 3 or 4. The AL Personal Exemption must equal the exemption amount as defined by one of the following status exemptions: <ul style="list-style-type: none"> 1. Single \$1500.00 2. Married Filing Jointly \$3000.00 3. Married Filing Separately \$1500.00 4. Head of Family (Household): \$3000.00
095	Dependent Exemption (Field 405 - AL Generic Record), Form 40, Pg. 1, line 15, must equal the Amount Allowed as reported on Form 40, Pg. 2, Part III, line 2 (AL Seq. no 450 - AL Unformatted Record).
100	Total Deductions (Field 410 - AL Generic Record), Form 40, Pg. 1, line 16, must equal the sum of lines 12, 13, 14, and 15 (Sum Field 385, 390, 400 and 405).
105	Taxable Income (Field 415 - AL Generic Record), Form 40, Pg. 1, line 17, must equal line 11 less line 16 (Field 380 less 410).

CAUTION: IF NEGATIVE DO NOT DEFAULT TO ZERO

=> 110	Reserved For Future Use: <u>Tax Due Flag (Field 305 - AL Generic Record), Form AL40, Pg. 1, line 18, has been deleted from the AL40.</u>
=> 111	If Form AL40, Pg. 1, line 18, NOL - 85A "Check Box" equal "X", then AL Generic Field 420 must be present.
115	Reserved For Future Use
120	Reserved For Future Use
125	Reserved For Future Use
130	Schedule OC Credit Flag (Field 305 - AL Generic Record), Form 40, Pg. 1, line 19, must be blank. The return cannot be filed electronically and a paper return must be filed.
135	Reserved For Future Use
140	Less Credits amount (Field 425 – AL Generic Record) must be greater than zero if CR – Credit Flag equal "X" (Field 305 – AL Generic Record).

AL Error Code

Error Description

=> 141

If AL Sch CR, line 5 (AL Seq # 500) is present then AL Sch CR, lines 1, 2, 3, and 4 must be present. (AL Sch CR Seq #s 50, 100, 200, 300, and 400.)

NOTE: Aggregate all Credits For Taxes Paid to Other States (if more than one) to the AL Sch CR – lines 1, 2, 3 and 4 (one occurrence). AL Sch CR Seq #s 50, 100, 200, 300 and 400. The Description in line 1 (AL Seq # 50) must read “All States” . The aggregate total of all Out-of-State Credits must be reported on line 5 (AL Seq # 500) and the amount brought forward to Field 425 – AL Generic Record.

NOTE: AL Schedule CR is located at the bottom of the AL Sch B (AL Unformatted Record).

145

Net Tax Due Alabama (Field 430 - AL Generic Record), Form 40, Pg. 1, line 20a, must equal line 18 less line 19 (Field 420 less 425). **If line 19 is greater than line 18, then line 20a must be blank or zero.**

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Reserved For Future Use

155

Reserved For Future Use

160

Total Tax Liability and Voluntary Contributions (Field 455 - AL Generic Record), must equal line 20a plus line 20b, 21a, 21b, 21c and 21d. (Field 430 plus 435, 440, 445, 450 and 560).

=> 165

Alabama Income Tax Withheld (Field 460 - AL Generic Record), Form 40, Pg. 1, line 23, must equal the total ALABAMA Income Tax Withheld, as reported on the W-2s, W-2Gs, and 1099R's. Error Reject Code #165 will only be valid with W-2's, W-2G's and 1099R's. **AL withholding from any other source document will not be included in the calculation for Error Reject Code # 165 and will be rejected.**

NOTE: Income tax withheld for other states must not be included in this amount.

170

Total Payments (Field 475 - AL Generic Record), Form 40, Pg. 1, line 26, must equal the sum of line 23, 24, and 25 (Sum Field 460, 465 and 470).

175

Amount You Owe (Field 480 - AL Generic Record), Form 40, Pg. 1, line 27, must equal line 22 less line 26 (Field 455 which exceeds 475), plus line 28 (Field 485).

AL Error Code

Error Description

=> 180	Overpaid (Field 490 - AL Generic Record), Form 40, Pg. 1, line 29, must equal line 26 less line 22, less line 28 . (Field 475 less 455 less 485).
=> 185	Total (Donations and Application to 2005 Estimated Tax) (Field 550 - AL Generic Record), Form 40, Pg. 1, line 32, must equal the sum of line 30, 31a, 31b, 31c, 31d, 31e, 31f, 31g, 31h, 31i, 31j and 31k. (Sum Field 495, 500, 505, 510, 515, 520, 525, 530, 535, 540, 545 and 565.)
190	Refunded To You (Field 555 - AL Generic Record), Form 40, Pg. 1, line 33, must equal line 29 less line 32 (Field 490 less 550).
=> 195	Business Income or (Loss) from Federal Schedule C or C-EZ, Form 40, Pg. 2, Part I, line 2 (AL Seq. no. 035 - AL Unformatted Record) must equal the AGGREGATE amount of the cumulative net profit or (loss) from line 31 of all 2004 Federal Schedule Cs, plus the cumulative net profit from line 3 of all C-EZs (IRS Field ID # 0710). ERROR CODE #195 WILL NOT BE VALID IF FED SCH C, LINE 30, IRS FORM 8829 "EXPENSES FOR BUSINESS USE OF YOUR HOME" (IRS FIELD 0703) IS PRESENT. ANY EXCESS BUSINESS USE EXPENSES BEYOND THE FEDERAL LIMITATIONS SHOULD BE REPORTED ON AL40, PG. 2, PART 1, LINE 8 "OTHER INCOME", ALABAMA UNFORMATTED RECORD, SEQ. #095. THE DESCRIPTION OF THE ITEM, LINE 8, "STATE NATURE AND SOURCE" SHOULD BE REPORTED IN AL UNFORMATTED RECORD, SEQ. #090.
200	Gain or (Loss) from Sale of Real Estate, Stocks, etc., Form 40, Pg. 2, Part I, line 3 (Alabama Schedule D) must equal the AGGREGATE amount reported as net profit or (loss) from all Alabama Schedule Ds, line 1 (AL Seq. no. 990 - AL Unformatted Record).
205	Rents, Royalties, Partnerships, Estates, Trusts, etc., Form 40, Pg. 2, Part I, line 6 (AL Seq.# 080) must equal the AGGREGATE amount reported as Total Income or (Loss) from all Alabama Schedule E's, line 25 (AL Seq. no. 2000 – AL Unformatted Record).
210	Total Other Income, Form 40, Pg. 2, Part I, line 9 (AL Seq. no. 100 - AL Unformatted Record) must equal the sum of Part I, line 1, 2, 3, 4B, 5B, 6, 7 and 8. (AL Seq. no. 030, 035, 045, 065, 075, 080, 085, and 095). This amount must be brought forward to Form 40, Pg. 1, line 8 (Field 365 - Alabama Generic Record).

AL Error Code	Error Description
215	If Other Income, Form 40, Pg. 2, Part I, line 8 (AL Seq. no. 095 – AL Unformatted Record) is present, then Other Income, Form 40, Pg. 2, Part I, line 8 (Nature and Source – Description) must be present (AL Seq. no. 090 – AL Unformatted Record).
220	Alimony Recipient Last Name, Form 40, Pg. 2, Part II, line 4 (AL Seq. no. 125 - AL Unformatted Record). If Alimony Amount Paid is present on Form 40, Pg. 2, Part II, line 4 (AL Seq. no. 155 – AL Unformatted Record), then Alimony Recipient Last Name must be present.
225	Alimony Recipient SSN, Form 40, Pg. 2, Part II, line 4 (AL Seq. no. 130 – AL Unformatted Record). If Alimony Amount Paid is present on Form 40, Pg. 2, Part II, line 4 (AL Seq. no. 155 – AL Unformatted Record), then Alimony Recipient SSN must be present.
230	Reserved For Future Use
235	Moving Expenses - To State, Form 40, Pg. 2, Part II, line 6 (AL Seq. no. 170 - AL Unformatted Record). If Moving Expense Amount, Form 40, Pg. 2, Part II, line 6 (AL Seq. no. 180 – AL Unformatted Record) is present, then Moving Expenses – To State must be present and equal to “AL”.
240	Reserved For Future Use
245	Total Adjustments, Form 40 Pg. 2, Part II, line 8 (AL Seq. no. 190 – AL Unformatted Record) must be equal the sum of line 1A, 1B, 2, 3, 4, 5, 6, and 7 (AL Seq. no. 105, 110, 115, 120, 155, 160, 180 and 185 - AL Unformatted Record). This amount must be brought forward to Form 40, Pg. 1, line10 (AL Generic Record 375).
250	Amount Allowed (For Dependent Exemption), Form 40, Pg. 2, Part III, line 2 (AL Seq. no. 450 - AL Unformatted Record) must equal line Form 40, Pg. 2, Part III, line 1b (Total Number of Dependents Claimed - AL Seq. No. 445 - AL Unformatted Record) times \$300 and must be brought forward to Form 40, Pg. 1, line 15 (Field 405 - Alabama Generic Record).
	<u>AL Seq. No 445 must never be a negative figure.</u>
255	If Total Number of Dependents Claimed, Form 40, Pg. 2, Part III, line 1b (AL Seq. No. 445 - AL Unformatted Record) is present, then Dependents First Name/Last Name, Form 40, Pg. 2, Part III, line 1a (1) must be present (First Name: AL Seq no's. 195, 220, 245, 270, 295, 320, 345, 370, 395, and 420). (Last Name: AL Seq. no's. 200, 225, 250, 275, 300, 325, 350, 375, 400 and 425, respectively).

AL Error Code	Error Description
260	If Total Number of Dependents Claimed, Form 40, Pg. 2, Part III, line 1b (AL Seq. No. 445 - AL Unformatted Record) is present then, Dependents Relationship, Form 40, Pg. 2, Part III, line 1a(3) must be present (AL Seq nos. 210, 235, 260, 285, 310, 335, 360, 385, 410, and 435).
265	If Total Number of Dependents Claimed, Form 40, Pg. 2, Part III, line 1b, (AL Seq. No. 445 - AL Unformatted Record) is present then, Dependent SSN must be present.
270	Residency Flag, Form 40, Pg. 2, Part IV, line 1 (AL Seq. no. 455 – AL Unformatted Record) must = F (Full Year Alabama Resident). If P (Part Year Alabama Resident), then the return cannot be filed electronically and a paper return must be filed.
=> 275	Federal Adjusted Gross Income , Form 40, Pg 2, Part IV, Line 5 (AL Seq. no 535 - AL Unformatted Record) must equal Federal Form 1040, Pg 1, Line 37 (FD 1040, Pg 1, Seq. 750), Form 1040A, Pg 1, Line 21 (FD 1040A, Pg 1, Seq. 750) or Form 1040-EZ, Line 4 (FD 1040-EZ, Seq. 750).
=> 280	Federal Taxable Income , Form 40, Pg 2, Part IV, Line 5 must equal Fed Form 1040, Pg 2, Line 42 , Fed Form 1040A, Pg 2, Line 27 or Fed Form 1040-EZ, Line 6 .
285	Other Federal Income Flag, Form 40, Pg. 2, Part IV, line 6 (AL Seq. no. 540 - AL Unformatted Record). If Other Federal Income Flag box is checked with an "X", then the Source Description and Source Amount, Form 40, Pg. 2, Part IV, line 6 must be present (AL Seq. no. 550 and/or 560).
290	Reserved For Future Use
295	Reserved For Future Use
300	Reserved For Future Use
305	If Standard Deduction Box is checked, Form 40, Page 1, line 12b, (Field # 305), then Generic Field 385 must contain the following criteria: Single: Filing Status 1: then # 385 must never be > \$ 2000 MFJ: Filing Status 2: then # 385 must never be > \$ 4000 MFS: Filing Status 3: then # 385 must never be > \$ 2000 HOF: Filing Status 4: then # 385 must never be > \$ 2000

AL Error Code

Error Description

=> 310	If Itemized Deduction Box is checked, Form 40, line 12a, (Field # 305), then AL Sch A, line 26, (Seq. #190) <u>must be equal to or greater than zero.</u>
315	AL 40, Schedule A (If present), line 26 (AL Seq. #190) must equal the sum of lines 4, 9, 13, 17, 18c, 23, 24 and 25 (AL Seq. no's 045, 075, 105, 125, 140, 175, 180 and 187).
=> 320	AL 40, Schedule B, line 3 (AL Seq. #280) must equal the sum of line 1 - Interest Income and line 2 - Dividend Income (AL Seq. no's. 040, 055, 070, 085, 100, 115, 130, 145, 160, 175, 185, 195, 205, 215, 225, 235, 245, 255, 265 and 275).
	NOTE: Alabama Schedule B is a required ELF form if Total Taxable Interest and Dividend Income is <u>greater than \$1500.00.</u>
=> 321	If AL Sch CR line 5 is present (AL Seq # 500) then AL Sch B, Seq # 280 <u>must be equal to or greater than zero.</u>
	NOTE: If no AL Sch B is required in the electronic return but an AL CR must generated then zero fill the Seq #'s found in AL Error Code # 320.
325	Reserved For Future Use
330	Reserved For Future Use
335	Reserved For Future Use
340	Reserved For Future Use
345	Reserved For Future Use
350	Reserved For Future Use
351	If IRS Form 1099R, Box 7 (IRS Field #0190) "Distribution Code" is equal to Code 7 and (IRS Field 0200) "IRA/SEP/SIMPLE" indicator box is checked, then AL40, Pg.2, Part 1, line 4b (AL Seq. #065) must be present. If (IRS Field # 0190) "Distribution Code" is equal to code G, then AL ERROR REJECT CODE #351 is invalid and will be ignored.
352	If IRS Form 1099R, Box 1 or 2a "1 Gross Distribution – 2a Taxable Amount" is present (IRS Field Codes # 0110 and # 0120), then Box 7 (IRS Field Code # 0190) must be present.

AL Error Code**Error Description**

355 Consumer Use Tax, Form AL 40, Pg. 1, line 20b (AL Generic Field no. 435) must never be a negative number.

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356

If AL40, Sch B "Interest and Dividend income" **is greater than \$1500.00**, then AL40, Sch B, Line 3 (Al Seq. # 280) must be present and equal to AL40, Page 1, line 7 (AL Seq. #355).

900 Duplicate Return on File For SSN/TAXYR. An electronic return is already on file for this taxpayer. **The return is being processed by ADOR and no further action is required.**